

Article 80 (a); Mysore Treasury Code:—When a cheque is presented, care should be taken to ascertain by examination of its printed number, that it really was taken from the book notified as in use by the officer who is said to have signed it. Care should also be taken to ensure that the signature on the cheque agrees with the specimen of the signature of the drawing officer filed in the treasury. The instructions given in Articles 50 to 58, Mysore Financial Code, Volume I, should be specially borne in mind.

N. MADHAVA RAO,

Secretary to Government,
Finance Department.

Revised procedure in respect of Works of Civil Departments executed by the Public Works Department and accounted for under Non-P.W. Heads of Account.

READ—

Letter No. 104-WM. GC., dated the 24th April 1952 from the Accountant General, Mysore, Bangalore, suggesting, for the reasons explained, adoption of revised procedure in respect of works of Civil Departments executed by the Public Works Department and accounted for under non-P.W. heads of account.

2. Letter No. 1229—S., dated the 21st June 1952 from the Chief Engineer of Mysore, Bangalore, in the matter.

ORDER No. FL. (B) 6904-7004—C.R. 9-53-2, DATED BANGALORE,
THE 15TH SEPTEMBER 1953.

Under paragraph 483 of the Mysore Public Works Account Code, no work of construction or repair other than those for which provision has been made in the Public Works Budget may be undertaken by the Public Works Department on behalf of other departments except with the special sanction of Government. In such special cases, the outlay should still be recorded as public works expenditure in the accounts and transfer of funds arranged under sanction of competent authority from the grant of the Civil Department concerned to the Public Works grant.

It is reported that expenditure is, at present being incurred under non-P. W. heads in the Public Works Department and accounted for in the divisional accounts under the Civil Heads of account direct. This procedure is contrary to rules. The following procedure is, therefore, ordered to be adopted in future in such cases:—

(i) When any standing arrangements for execution of works of certain specified departments by Public Works Department exist, *i. e.*, when there is a sanctioned estimate and the Major, Minor and detailed heads of account to which expenditure is to be charged are definitely known and when grant therefor is allotted and placed at the disposal of the Divisional Officer, such expenditure in the Audit Office will be booked directly under the final heads concerned on the authority of the schedules along with vouchers received from the Division in the monthly accounts.

(ii) When there is no such standing arrangement and when the works of other departments are executed by the Public Works Department occasionally, the expenditure will be passed on every month to the department concerned through the Remittance head under "P.W. Remittances—III other Remittances—Payments on account of Civil." The department concerned is responsible for watching the expenditure against the grant provided for the purpose.

In both the cases centage charges towards establishment and tools and plant are leviable on the work outlay on a percentage basis and are recoverable from the departments concerned, at the rates fixed by Government from time to time, unless waived in specific cases.

N. MADHAVA RAO,

Secretary to Government,
Finance Department.